Docket No.: 060188-0658

NOV 1 5 2005

PATENT

THE

THE UNITED TATES PATENT AND TRADEMARK OFFICE

In re Application of

Customer Number: 20277

Masashi HAMANAKA, et al.

Confirmation Number: 8488

Application No.: 10/671,502

Group Art Unit: 3723

Filed: September 29, 2003

Examiner: RACHUBA, MAURINA T

For: POLISHING METHOD FOR SEMICONDUCTOR DEVICE, METHOD FOR FABRICATING SEMICONDUCTOR

DEVICE AND POLISHING SYSTEM

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

<u>Transmitted</u> herewith is an Amendment in the above-identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27 Also attached: Petition for Extension of Time (1-month)

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	7	21	0	\$50.00 =	\$0.00
Independent Claims	6	7	0	\$200.00 =	\$0.00
		Multiple dependent claims newly presented Fee for extension of time			\$0.00
					\$120.00
					\$0.00
		Total of Above Calculations			\$120.00

Please charge my Deposit Account No. <u>500417</u> in the amount of \$120.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

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Date: November 15, 2005

Please recognize our Customer No. 20277 as our correspondence address.